



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB3015

by Rep. Frances Ann Hurley

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-178 new

Amends the Property Tax Code. Provides that an annual homestead exemption, limited to a reduction of \$10,000 from the equalized assessed value of the property, is granted for property that is owned and occupied as the principal residence of the parent or parents of a veteran who was killed in the line of duty on or after January 1, 2019.

LRB101 10387 HLH 55493 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by adding
5 Section 15-178 as follows:

6 (35 ILCS 200/15-178 new)

7 Sec. 15-178. Military parents; homestead exemption.

8 (a) For tax year 2019 and thereafter, an annual homestead
9 exemption, limited to a reduction of \$10,000 from the equalized
10 assessed value of the property, is granted for property that is
11 owned and occupied as the principal residence of the parent or
12 parents of a veteran who was killed in the line of duty on or
13 after January 1, 2019.

14 (b) Application must be made each year during the
15 application period in effect for the county in which the
16 residence is located. The assessor or chief county assessment
17 officer may determine the eligibility of residential property
18 to receive the homestead exemption provided by this Section by
19 application, visual inspection, questionnaire, or other
20 reasonable methods. The determination must be made in
21 accordance with guidelines established by the Department.

22 (c) The exemption under this Section is in addition to any
23 other homestead exemption provided in this Article 15.

1 Notwithstanding Sections 6 and 8 of the State Mandates Act, no
2 reimbursement by the State is required for the implementation
3 of any mandate created by this Section.

4 (d) As used in this Section, "veteran" means a person who
5 has served as a member of the United States Armed Forces, a
6 member of the Illinois National Guard, or a member of the
7 United States Reserve Forces.